

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 112

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 31/2021-GST/SIKKIM

Date: 30th July, 2021

NOTIFICATION

In exercise of the powers conferred by the first proviso to section 44 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall come into force from the 1st day of August, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

